1) If a grower received an MDAR Grant for a qualified renovation, do they subtract the amount of the grant payment from the application for the Tax Credit?
   a. Yes, the grant payment must be subtracted from the total of Qualified Renovation Expenditures. They need to show how and where that grant amount has been subtracted, and equivalently subtracted from the renovation expenditure total. Also, if there were NRCS, FSA or other grants provided to the operation, directly towards the renovations, those must be subtracted too. The best place to demonstrate all of the above transactions is in the budget. Show the costs there, show the grant funds and any of the funds used as a match, and then do the deductions to show the cost to the operation that were not acquired or used from outside funding programs.

2) A grower built a pumphouse to support a renovation project. The pump house will solely serve the 2 new sections of bogs. Can a pump house cost be included as part of the renovation expense?
   a. No. Because the Legislature specifically emphasized that no facilities or structures associated with the “processing” of cranberries can be covered, we don’t see a place for any structures under this tax credit. A pump house, with a roof and walls and potentially of various and greater sizes, can end up raising more questions about other uses available inside the structure or potentially supplying water for processing. The pumps, pipes, valves and control equipment count, but not the roof and walls.

3) Can a grower get the tax credit for the cost incurred when building a new bog?
   a. The scenario for getting the tax credit for new construction is limited. The regulations define “Qualified Renovation” work as the renovation, repair, replacement, regrading or restoration of a Cranberry Bog for the cultivation, harvesting or production of cranberries or any other activity or action associated with the renovation of an abandoned Cranberry Bog. So, you may replace existing acreage with new acreage and be eligible for the tax credit. But you need to include sufficient documentation showing that equivalent, existing acreage is being taken out of production on a permanent basis.

4) The online application requires that I print it and then fill out by hand. Is there a “fillable” application available?
   a. Yes, as of June 24, 2022, we have replaced both the 2020 and 2021 applications with a fillable version for your use.

5) In-kind services and materials, can they be considered Qualified Renovation Expenditures?
a. No. Qualified Renovation Expenses are incurred as a result of an arms-length commercial transaction memorialized by a written receipt or invoice, and not by the provision of labor or other in-kind goods or services performed or provided by the Applicant or any Related Entity.